

OFF

Maine Revenue Services  
Special Fuel and Gasoline Tax  
Refund Application



\*1135002\*

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EIN  
OR  
SSN

Period Begin \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Period End \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Requests for a refund must be  
filed within 18 months of the  
date of purchase of the fuel

1. Entity Information (taxpayer business name and address)

2. ☐ **OUT OF BUSINESS?** Date closed: \_\_\_\_\_

3. ☐ **OWNERSHIP OR NAME CHANGE?** Date \_\_\_\_\_  
Explanation \_\_\_\_\_

4. ☐ **SOLD?** Date \_\_\_\_\_

ADDRESS CHANGE? Make corrections above and check here ☐

**Do Not Use Red Ink!**

**Section 3 - Summary of Refund Claim**

If using manufacturing rates, list product(s) manufactured: \_\_\_\_\_

(Net refund from reverse side)

**Gasoline**

**Diesel**

Line I for 01/01/14 - 12/31/14

1. \_\_\_\_\_

\_\_\_\_\_

Line R for 01/01/15 - 06/30/16

2. \_\_\_\_\_

\_\_\_\_\_

Sub Totals

3. \_\_\_\_\_

\_\_\_\_\_

Total Tax Refund **(Add together the amounts on line 3 for all products)**

4. \_\_\_\_\_

**Section 2 - Breakdown of Gallons Used**

(Use only whole gallons)

**Gasoline**

**Diesel**

Tractors used for agricultural purposes

6. \_\_\_\_\_

\_\_\_\_\_

Registered vehicles used off highway

7. \_\_\_\_\_

\_\_\_\_\_

Boats (excluding noncommercial gasoline use)

8. \_\_\_\_\_

\_\_\_\_\_

Stationary engines

9. \_\_\_\_\_

\_\_\_\_\_

Mechanical or industrial arts

10. \_\_\_\_\_

\_\_\_\_\_

Other (specify) \_\_\_\_\_

11. \_\_\_\_\_

\_\_\_\_\_

**Certification/Waiver**

I, the undersigned, state that the information on this application is  
true, correct and complete to the best of my knowledge.



Mail To:  
Maine Revenue Service  
P.O. Box 1064  
Augusta, ME 04332-1064

Signature/Title

Print Name

Date

Phone #



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\*1135003\*

**Section 1**      **Requests for a refund must be made within 18 months of the date of purchase of the fuel.**  
**\*\* (Dyed diesel not allowed) \*\***

**For fuel purchases made AFTER 01/01/2014, but no earlier than 18 months prior to today's date**

	Gasoline	Diesel
A. Total paid for fuel used off highway where Maine excise tax has been paid	A.	
B. Number of gallons included in line A above	B.	
C. Excise Tax Rate	C. 0.484	0.556
D. State & Federal Excise Tax Paid (Gallons on line B times rate on line C)	D.	
E. Purchase price subject to sales/use tax (line A minus line D)	E.	
F. Sales/Use tax due (line E times .055) Line E times .00275 if used in manufacturing	F.	
G. Refundable excise tax rate	G. 0.290	0.302
H. Excise tax refund (gallons line B times rate on line G)	H.	
I. Net refund for this period (line H minus line F)	I.	

**Enter the amounts on line I in the corresponding boxes on line 1 on the front of the return**

**For fuel purchases made FROM 01/01/2015 through 06/30/2016**

	Gasoline	Diesel
J. Total paid for fuel used off highway where Maine excise tax has been paid	J.	
K. Number of gallons included in line J above	K.	
L. Excise Tax Rate	L. 0.484	0.556
M. State & Federal Excise Tax Paid (Gallons on line K times rate on line L)	M.	
N. Purchase price subject to sales/use tax (line J minus line M)	N.	
O. Sales/Use tax due (line N times .055) Line N times .00275 if used in manufacturing	O.	
P. Refundable excise tax rate	P. 0.290	0.302
Q. Excise tax refund (gallons line K times rate on line P)	Q.	
R. Net refund for this period (line Q minus line O)	R.	

**Enter the amounts on line R in the corresponding boxes on line 2 on the front of the return**